<table>
<thead>
<tr>
<th>Crop Acres</th>
<th>100</th>
</tr>
</thead>
</table>

### REVENUE

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Units</th>
<th>$/Unit</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

### VARIABLE COSTS

#### Production Costs
- **Fertilizer**
  - Nitrogen: 180 Pound, $0.61, $110.49, $11,048.59
  - Phosphate: 15 Pound, $0.61, $9.13, $913.04
  - Potash: 60 Pound, $0.38, $23.00, $2,300.00
  - Lime: 0.3333333 Ton, $50.00, $16.67, $1,666.67
- **Herbicide**
  - Pasture Herbicide: 2 Acre, $5.00, $10.00, $1,000.00
- **Machinery Labor**
  - Tractors/Self-Propelled: 0.19 Hour, $10.00, $1.90, $190.00
- **Diesel Fuel**
  - Tractors/Self-Propelled: 0.6 Gallon, $3.28, $1.97, $196.80
- **Gasoline**
  - Pickup/General Use Equipment: 1 Acre, $1.63, $1.63, $162.50
- **Repairs & Maintenance**
  - Pickup/General Use Equipment: 1 Acre, $0.61, $0.61, $61.20
  - Tractors/Self-Propelled: 1 Acre, $0.70, $0.70, $69.91
  - Implements: 1 Acre, $0.41, $0.41, $40.55
  - Interest on Credit Line: 4.75%, $3.09, $308.76

#### Total Variable Costs
- $179.58, $17,958.02

### Fixed Costs

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Units</th>
<th>$/Unit</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

#### Machinery Depreciation
- Pickup/General Use Equipment: 1 Acre, $0.64, $0.64, $64.26
- Tractors/Self-Propelled: 1 Acre, $0.58, $0.58, $57.79
- Implements: 1 Acre, $0.36, $0.36, $36.49

#### Equipment Investment
- Pickup/General Use Equipment: $7.65 Dollars, 5.25%, $0.40, $40.16
- Tractors/Self-Propelled: $6.52 Dollars, 5.25%, $0.34, $34.26
- Implements: $2.84 Dollars, 5.25%, $0.15, $14.91
- Bermuda Pasture Rent: 1 Acre, $20.00, $20.00, $2,000.00

#### Total Fixed Costs
- $22.48, $2,247.87

### Total Specified Costs
- $202.06, $20,205.89

### Planned Returns Above Specified Costs
- $(202.06), $(20,205.89)

### Breakeven Price to Cover Total Costs
- n/a

### Example Breakeven Prices

<table>
<thead>
<tr>
<th>Example Yield Percent</th>
<th>Example Yield</th>
<th>Price Needed to Cover Example Variable Costs</th>
<th>Price Needed to Cover Example Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>75%</td>
<td>0.00</td>
<td>Own/Rent $0.00 ShareTenant $0.00</td>
<td>Own/Rent $0.00 ShareTenant $0.00</td>
</tr>
<tr>
<td>90%</td>
<td>0.00</td>
<td>Own/Rent $0.00 ShareTenant $0.00</td>
<td>Own/Rent $0.00 ShareTenant $0.00</td>
</tr>
<tr>
<td>100%</td>
<td>0.00</td>
<td>Own/Rent $0.00 ShareTenant $0.00</td>
<td>Own/Rent $0.00 ShareTenant $0.00</td>
</tr>
<tr>
<td>110%</td>
<td>0.00</td>
<td>Own/Rent $0.00 ShareTenant $0.00</td>
<td>Own/Rent $0.00 ShareTenant $0.00</td>
</tr>
<tr>
<td>125%</td>
<td>0.00</td>
<td>Own/Rent $0.00 ShareTenant $0.00</td>
<td>Own/Rent $0.00 ShareTenant $0.00</td>
</tr>
</tbody>
</table>

Developed by Gerald Cornforth, Extension Economist; Vanessa Olson, Extension Forage Specialist; and, Jason Banta, Extension Beef Cattle Specialist, Texas A&M AgriLife Extension Service. For more information, contact: Vanessa Olson or Jason Banta at 903-834-6191.

*Information presented is prepared solely as a general guide and not intended to recognize or predict the costs and returns from any one operation. Brand names are mentioned only as examples and imply no endorsement.*